

ST101

Idaho State Tax Commission

ST00621 2/16/01

SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name Idaho Department of Parks and Recreation		
Address			Address PO Box 83720		
City	State	Zip Code	City Boise	State ID	Zip Code 83720-0065

1. Buying for Resale. I will sell, rent or lease the goods I am buying in the regular course of my business.

- a. Primary nature of business _____ Type of Products sold/leased/rented _____
- b. Check the block that applies: ☐ Wholesale only no retail sales
- ☐ Out-of-state retailer, no retail sales
- ☐ Idaho, registered retailer, seller's permit number _____ (required – see instructions)

2. Producer Exemptions. I will put the goods purchased to an exempt use in the business indicated below.
Check the block that applies and complete the required information.

- ☐ Logging Exemption
- ☐ Broadcasting Exemption
- ☐ Federal Land Bank
- ☐ Production Exemption

List the products you produce: _____

Check one: ☐ Farming ☐ Ranching ☐ Manufacturing ☐ Processing ☐ Fabricating ☐ Mining**3. Exempt Buyer.** All purchases are exempt. Check the block that applies.

- ☐ American Indian Tribe ☐ Center for Independent Living ☐ Idaho Community Action Agency ☐ Nonprofit Hospital
- ☐ American Red Cross ☐ Forest Protective Association ☐ Nonprofit Canal Company ☐ Nonprofit School
- ☐ Federal Land Bank ☐ Idaho Foodbank Warehouse, Inc. ☐ Qualifying Health Organization ☐ Amtrak
- ☐ Federal Government ☒ Idaho Government Entity ☐ State/Federal Union

4. Contractor Exemptions. This exemption claim applies to the following invoice, purchase order, or job number.

- a. Invoice, Purchase Order or Job Number to which this claim applies _____
- b. City and State where job is located _____
- c. Project Owner Name _____
- d. This exempt project is: (check appropriate block)
- ☐ In an nontaxing state. (Only materials that become part of the real property qualify.)
- ☐ An agricultural irrigation project.
- ☐ For production equipment owned by a producer who qualifies for the production exemption.

5. Other Exempt Goods and Buyers. (see instructions)

- ☐ Aircraft used to transport passengers or freight for hire ☐ Pollution control equipment required by law
- ☐ Aircraft purchased by nonresident for out-of-state use ☐ Heating fuel and other utilities
- ☐ Research and development goods for use at INEEL ☐ Church buying goods for foodbank or to sell meals to members
- ☐ Qualifying medical items to be administered/distributed ☐ Food banks and soup kitchen buying food or food service goods
- by a licensed practitioner ☐ American Indian buyer holding Tribal I.D. No. _____. The
- ☐ Other goods or entity by law under the following goods must be delivered within the boundaries of the reservation.
- Statue _____
- (required – see instructions)

Buyer: Read and sign. I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Buyer's Signature	Title	2.7.1 Date
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Attention Seller: Each of the exemptions a customer may claim on this form has special rules (see instructions on back). It is your responsibility to learn the rules and charge tax to any customers and on any goods that do not qualify for a claimed exemption and are taxable as a matter of law.

- * This form may be reproduced. * This Form is valid only if all information is complete.
- * The seller may retain this form. * See instructions on back.

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INSTRUCTIONS

- 1. Buying for Resale:** The buyer must have an Idaho's seller's permit number unless he is a wholesaler who makes no retail sales or an out-of-state retailer who makes no more than two sales in Idaho in any 12-month period. An Idaho seller's permit number has up to nine digits followed by an "S." Example: 123456-S. If the number contains any other letter it is an inappropriate number, such as a Federal Employer Identification Number, the certificate is not valid. If you wish to verify a seller's permit number, call any Tax Commission Office.
- 2. Producer exemptions:** Businesses that produce products for resale can buy goods that are directly and primarily used in the production process without paying tax. Loggers, publishers of free newspapers (with at least 10% editorial content) and broadcasters are granted a similar exemption. However, a seller must charge these buyers sales tax on any of the following:
 - A hand tool with a unit cost of \$100 or less
 - Transportation equipment and supplies
 - Research equipment and supplies
 - Goods used in selling/distribution
 - Janitorial or cleaning equipment or supplies
 - Maintenance or repair equipment and supplies
 - Office equipment and supplies
 - Any licensed motor vehicle or trailer and parts
 - Aircraft and parts
 - Recreation vehicle
 - Goods that become improvements to real property (such as fence posts)

Note to seller: You may stamp or imprint a Producer Exemption Claim on the front of your invoice. If a customer fills in his exemption claim on a stamped or imprinted statement each time you make an exempt sale to him, you do not have to keep a Form ST-101 on file for the customer. Contact any Tax Commission Office to obtain the required language for the statement.

- 3. Exempt Buyers:** These buyers are exempt from tax on all purchases.

Hospitals: Only licensed nonprofit hospitals qualify. Nursing Homes or similar institutions do not.

Schools: Only nonprofit colleges, universities, primary and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing, and gymnastics do not qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, do not qualify.

Centers For Independent Living: Only nonresidential centers run by disabled persons that provide the independent living programs to people with various disabilities qualify.

Qualifying Health Organizations: Only these qualify - -

American Cancer Society	Idaho Ronald McDonald House
American Diabetes Association	Idaho Women's and Children's
American Lung Association of Idaho	Alliance
American Heart Association	March of Dimes
The Arc, Inc.	Mental Health Association
Children's Home Society of Idaho	Muscular Dystrophy Foundation
Arthritis Foundation	National Multiple Sclerosis Society
Easter Seals Association	Rocky Mountain Kidney
Idaho Cystic Fibrosis Foundation	Special Olympics Idaho
Idaho Diabetes Youth Program	United Cerebral Palsy
Idaho Epilepsy League	
Idaho Primary Care Association	
and it's Community Health Centers	

Government: Only the Federal government and Idaho State, County or City government qualifies. Sales to other States and their political subdivisions are taxable.

- 4. Contractor Exemptions:** Construction materials for a job in a nontaxing State are exempt from Idaho sales tax.

This exemption applies only to materials that will become part of real property and only if the contractor is not subject to a use tax or a similar tax in the other State. Jobs in Oregon, Montana, and Alaska qualify, and some jobs in Washington.

Agricultural Irrigation: Irrigation equipment and materials for an agricultural irrigation project are exempt. Only agricultural irrigation projects qualify. For example, an irrigation system for a golf course or a residence would not qualify.

Production Equipment: A contractor who installs production equipment for a producer/manufacturer can buy the materials for the production equipment exempt from tax. This exemption does not apply to materials that become part of real property.

- 5. Other Exempt Goods and Buyers:** If a buyer claims an exempt that is not listed on this form, he should mark the "other" block and must list the section of the law under which he is claiming the exemption or the certificate is not valid.

Aircraft Used to Transport Passengers or Freight for Hire: Only aircrafts purchased by an airline, charter service, air ambulance service, or freight companies qualify. Parts and supplies are taxable. Examples of aircrafts that don't qualify for this exemption are those used for recreational flights, aerial spraying, dumping, or logging.

Aircraft Purchased by Nonresidents for Out-of-State Use: An aircraft sold to a nonresident is exempt if it will be immediately removed from Idaho and registered in another State, and will not be stored or used in Idaho for more than 90 days in any 12-month period. Aircraft kits and hang gliders do not qualify for this exemption.

A business is "nonresidential" if it has no business presence in Idaho. A business with property in Idaho, or employees working here, does not qualify for this exemption.

Pollution Control Equipment: Equipment required by a State or Federal Agency and "dry to dry transfer systems" used by the Dry Cleaning Industry qualify. Chemicals and supplies used for pollution control do not qualify. Equipment for licensed motor vehicles does not qualify.

Research and Development at INEEL: Only goods that are directly and primarily used in research, development, experimental, and testing activities at the Idaho National Engineering and Environmental Laboratory qualify. Items that become a part of real property do not qualify.

Medical Items: Only the following medical goods qualify if they will be administered or distributed by a licensed practitioner; drugs, oxygen, insulin, syringes, prosthetic devices, durable medical equipment, dental prosthesis, orthopedic devices, urinary and colostomy supplies, enteral and parenteral feeding equipment and supplies, hemodialysis and peritoneal dialysis drugs and supplies, and chemicals and equipment used to test or monitor blood or urine of a diabetic.

Heating Fuels: Heating fuels such as wood, coal, petroleum, propane, and natural gas are exempt when purchased to heat an enclosed building under construction, or when used for cooking or water heating.

Church: A church may buy food to sell meals to its members or qualifying goods for its food bank without paying tax. Churches must pay tax on all other goods they buy to use.

Food Banks and Soup kitchens: Food banks and soup kitchens may buy food or other goods used to grow, store, prepare, or serve the food exempt from sales tax. This exemption does not include licensed motor vehicles or trailers.

American Indians: Sales to an enrolled Indian Tribal Member are exempt if the seller delivers the goods to him within the Reservation boundaries. The buyer's Tribal Identification Number is required.

Ski Resorts: The owner or operator of a downhill ski area with an aerial passenger tramway may buy parts, materials and equipment that become a component part of the tramway and snow grooming and snowmaking equipment for the slope exempt from tax. An aerial tramway includes chair lifts, gondolas, T-bar and Jbar lifts, platter lifts, rope tows, and similar devices.